

MAKE CHECK PAYABLE (IF APPLICABLE) TO DMV AND SUBMIT WITH TAX RETURN & FORM 366 SCHEDULE 1
MAIL TO: MOTOR CARRIER DIVISION, FUEL USER TEAM, 555 WRIGHT WAY, CARSON CITY, NV 89711

NV MOTOR CARRIER #

TAX PERIOD

IFTA LICENSE NUMBER

- ☐ CHECK THIS BOX IF THIS IS AN AMENDED RETURN
☐ CHECK THIS BOX IF CHANGING ADDRESS
☐ CHECK THIS BOX IF YOU HAVE DISCONTINUED OPERATIONS IN NEVADA
AND ATTACH A CREDENTIAL RETURN RECEIPT (MC021) TO CLOSE YOUR ACCOUNT

NAME AND MAILING ADDRESS:

LOCATION ADDRESS:

READ INSTRUCTIONS ON THE REVERSE SIDE, COMPLETE AND ATTACH NEVADA FORM 366 SCHEDULE 1

RETURNS MUST BE FILED EVERY TAX PERIOD EVEN IF THERE IS NO TAX DUE

THIS RETURN IS DUE ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE

(A)	(B)	(C)	(D)
IFTA USER (CHECK EACH FUEL TYPE USED THIS QUARTER)	Total Miles Traveled in All IFTA Jurisdictions (from Schedule 1 Column D)	Total Gallons Purchased in All IFTA Jurisdictions (From Schedule 1 Column G)	Average Miles Per Gallon (MPG) (Column B ÷ Column C) Carry to 2 Decimal Places
1 <input type="checkbox"/> Diesel			
2 <input type="checkbox"/> Gasoline			
3 <input type="checkbox"/> Gasohol			
4 <input type="checkbox"/> Propane			
5 <input type="checkbox"/> Natural Gas			
6 <input type="checkbox"/> Kerosene			

FUEL TAX COMPUTATION *Enter Data on Schedule 1, if applicable*

7 Tax due or credit (see reverse side)	7 \$
8 Penalty (see reverse side)	8 \$
9 Interest (see reverse side)	9 \$
10 Total tax due or credit, penalty and interest (total of lines 7, 8 and 9)	10 \$
11 Previous balance due or credit calculated through	11 \$
12 BALANCE DUE OR CREDIT CLAIMED. If balance due, pay in full with return.	12 \$

☐ REFUND REQUESTED (If not checked, any overpayment will be applied to next return)
Note: Refunds under \$5.00 will not be processed.

Under Penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

Authorized Signature

Signature of Preparer Other than Taxpayer

Printed Name / Title

City, State, Zip Code

Telephone Number

Date

Telephone Number

Date

FOR OFFICE USE ONLY

RECEIVED DATE

POSTMARK DATE

CHK AMT / NUMBER \$ #

DEPOSITOR INITIALS

DATE POSTED & INITIALS

CARRIER NUMBER

ADDITIONAL COMMENTS

SCHEDULE 1 INSTRUCTIONS

Schedule 1 must be completed. Use additional sheets if necessary.

For assistance please call (775) 684-4711 option #2 then option #1, FAX (775) 684-4619 or visit our Web Site at dmv.nv.gov/mcforms.htm.

- COLUMN A.** Nevada based IFTA carriers complete the line for Nevada and enter any other IFTA jurisdictions they travel in using separate lines for each fuel type.
- COLUMN B.** Enter fuel type code; BD = bio-diesel, DI = diesel, GA = gasoline, GH = gasohol, KR = kerosene, LP = propane, and NG = CNG.
- COLUMN C.** Enter the tax rate for the fuel type. Refer to the tax rate table for applicable quarter at www.iftach.org.
- COLUMN D.** Enter total miles in whole numbers traveled in each jurisdiction. The total of column D should match your total for column B of the MC366
- COLUMN E.** All miles traveled must be entered into the Taxable Miles column unless you have an exemption specifically listed on <https://www.iftach.org/exempt/view/Viewexemptions.php>. Do not deduct Nevada off-highway distance on your IFTA return. All Nevada miles must be included in Total and Taxable Miles. A separate refund request (MC45) must be submitted to claim the credit for off-highway mileage in Nevada. This form is located on the DMV Motor Carrier Web site www.dmvnv.com/mcforms.htm. The only exception is miles traveled while operating on a valid Fuel / Trip Permit may be excluded in this column. Subtract Fuel / Trip-permit miles from total miles in Column E. Records must be maintained to substantiate miles deducted from trip-permits for audit purposes. All carriers must submit a copy of fuel / trip permits with tax return.
- COLUMN F.** Divide Column E by the MPG on Line 1 thru 6 from Column D on Form MC366 and enter the gallons in whole numbers.
- COLUMN G.** Enter all tax paid gallons purchased in each state in whole numbers for the quarter and include any tax paid fuel pumped from a bulk tank.
The total of column G should match your total for column C of the MC366
Note: Exclude gallons purchased at any stations that do not collect the state tax. All invoices and bulk tank logs to support tax paid gallons must be retained by the fuel user for audit purposes.
- COLUMN H.** Subtract Column G from Column F; if credit, enclose in parenthesis () (example $F - G = H$).
- COLUMN I.** Multiply Column H by the tax rate in Column C; if credit, enclose in parenthesis ().
Note: If you have traveled in jurisdictions that also require surcharges you will also need to compute the surcharges due for those jurisdictions in addition to tax due. The surcharge information must be listed on a separate line. The surcharge is calculated by taking the gallons listed in the Taxable Gallons Column F and multiplying by the surcharge rate listed in Column C for that state to determine the surcharge due. List this amount on the appropriate line in Column I. Remember, the surcharge is always a tax due, never a tax credit.
- COLUMN J.** If Column I is greater than zero and the report is being filed late, calculate interest due by multiplying Column I by one percent (1%) times the number of months the report is late. Any portion of a month is charged interest for a full month.
- COLUMN K.** Add Column I to Column J; if credit, enclose in parenthesis ().
- TOTALS:** Total Columns D through K down for each fleet type and enter on the corresponding totals line. Add Columns I & J and transfer the totals to Form MC366 line 7 and line 9.

FORM 366 SCHEDULE 1

TAX COMPUTATION

REFER TO INSTRUCTIONS ON REVERSE SIDE

Nevada Motor Carrier Number: _____ Account Name: _____

Tax Period: _____

Total Miles Traveled in all IFTA Jurisdictions (MC366 Column B) _____

Total Gallons Used in all IFTA Jurisdictions (MC366 Column C) _____

Average Miles Per Gallon (MPG) (Total miles ÷ Total Gallons = MPG) carry to 2 decimal places _____

ROUND TO NEAREST WHOLE MILE AND GALLON

A	B	C	D	E	F	G	H	I	J	K
IFTA JURISDICTION	FUEL TYPE (BD, DI, GA, GH, LP, NG, KR)	TAX RATE	TOTAL MILES IN IFTA JURISDICTION	TAXABLE MILES IN IFTA JURISDICTION	TAXABLE GALLONS (E ÷ MPG)	TAX PAID GALLONS	NET TAXABLE GALLONS (F - G)	TAX DUE (H x C)	INTEREST DUE	TOTAL DUE (I + J)
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TOTALS								\$	\$	\$

WHITE - DMV COPY

CANARY - CUSTOMER COPY

REFER TO INSTRUCTIONS ON REVERSE SIDE

Nevada Motor Carrier Number: 0 **Account Name:** 0

Tax Period: 0

Total Miles Traveled in all IFTA Jurisdictions (MC366 Column B)	0
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Total Gallons Used in all IFTA Jurisdictions (MC366 Column C)	0
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Average Miles Per Gallon (MPG) (Total miles ÷ Total Gallons = MPG) carry to 2 decimal places 0

ROUND TO NEAREST WHOLE MILE AND GALLON

[illegible]

WHITE - DMV COPY

CANARY - CUSTOMER COPY

REFER TO INSTRUCTIONS ON REVERSE SIDE

Nevada Motor Carrier Number: 0 **Account Name:** 0

Tax Period: 0

Total Miles Traveled in all IFTA Jurisdictions (MC366 Column B)	0
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Total Gallons Used in all IFTA Jurisdictions (MC366 Column C)	0
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Average Miles Per Gallon (MPG) (Total miles ÷ Total Gallons = MPG) carry to 2 decimal places

ROUND TO NEAREST WHOLE MILE AND GALLON

[illegible]

WHITE - DMV COPY

CANARY - CUSTOMER COPY

FORM 366 SCHEDULE 1

TAX COMPUTATION

REFER TO INSTRUCTIONS ON REVERSE SIDE

Nevada Motor Carrier Number: 0 Account Name: 0

Tax Period: 0

Total Miles Traveled in all IFTA Jurisdictions (MC366 Column B) 0

Total Gallons Used in all IFTA Jurisdictions (MC366 Column C) 0

Average Miles Per Gallon (MPG) (Total miles ÷ Total Gallons = MPG) carry to 2 decimal places 0

ROUND TO NEAREST WHOLE MILE AND GALLON

A	B	C	D	E	F	G	H	I	J	K
IFTA JURISDICTION	FUEL TYPE (BD, DI, GA, GH, LP, NG, KR)	TAX RATE	TOTAL MILES IN IFTA JURISDICTION	TAXABLE MILES IN IFTA JURISDICTION	TAXABLE GALLONS (E ÷ MPG)	TAX PAID GALLONS	NET TAXABLE GALLONS (F - G)	TAX DUE (H x C)	INTEREST DUE	TOTAL DUE (I + J)
Total Page 3								\$	\$	\$
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TOTALS								\$	\$	\$

WHITE - DMV COPY

CANARY - CUSTOMER COPY